

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Judgment Creditor,

v.

SCOT ZARKIEWICZ,

Judgment Debtor,

EDWARD JONES & CO., L.P.,

Garnishee,

and

ANNA M. ZARKIEWICZ,

Claimant.

13 CR 0924-01 (DLC)

**FINAL ORDER
OF GARNISHMENT**

WHEREAS, pursuant to the Mandatory Victim Restitution Act, 18 U.S.C. §§ 3613, 3664(m), and the Federal Debt Collection Procedure Act, 28 U.S.C. § 3205, the United States of America ("the Government") sought, obtained, and served a writ of garnishment on the garnishee, Edward Jones & Co. L.P., for substantial nonexempt property belonging to or due the judgment debtor. *See* Garnishment Process (Dkts. 39-41) and Certificate of Service (Dkt. 49);

WHEREAS the garnishee answered the writ stating that it has the following property in its possession custody or control, subject to market fluctuation:

Account No.	Account Type and Holder(s)	Amount
ending 789-1-6	Joint Tenants with Rights of Survivorship Brokerage Account held for Scot and Anna Zarkiewicz	\$409,255.50
ending 424-1-7	Single Brokerage Account held for Scot Zarkiewicz	\$216,100.71
ending 857-1-6	Traditional Individual Retirement Account (IRA) held for Scot Zarkiewicz	\$24,234.56,
ending 733-1-4	Traditional Individual Retirement Account (IRA) held for Scot Zarkiewicz	\$6,948.51
Total		\$656,539.28

See Answer (Dkt. 42);

WHEREAS the judgment debtor, SCOT ZARKIEWICZ ("Scot"), and his spouse, ANNA M. ZARKIEWICZ ("Anna"), acknowledged receipt of the garnishment process and the garnishee's answer to the writ. *See Motion to Quash, Dissolve, or Modify Garnishment and Request for Hearing (Dkts. 46-47);*

WHEREAS Anna claimed \$172,500 of the funds held in Joint Tenants with Rights of Survivorship Brokerage Account No. ending in 789-1-6, objected to the garnishee withholding the entire balance of that account, and Anna and Scot requested a hearing (Dkt. 46-4);


WHEREAS the Court granted the Government's request to conduct discovery and directed the parties to provide a status letter to the Court by January 26, 2024. *See Order (Dkt. 52);*

WHEREAS the parties have since agreed to apply the full liquidated value of each account held by the garnishee to the criminal judgment debt. Accordingly, Anna and Scot withdraw the motion to quash, claim of exemption, objection to the garnishee's answer, and request for hearing;

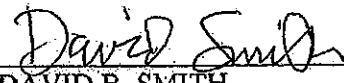
IT IS HEREBY ORDERED that the garnishee, EDWARD JONES & CO., L.P., shall liquidate securities to pay to the Clerk of Court within 15 days from the date of this order the nonexempt property it has in its possession, custody, or control belonging to or due the judgment debtor, SCOT ZARKIEWICZ, namely 100% of the full liquidated value of the Joint Tenants with Rights of Survivorship Brokerage Account No. ending in 789-1-6 and Single Brokerage Account No. ending in 424-1-7 and IRA number ending in 857-1-6 and IRA ending in 733-1-4, less any deductions required by law, with no withdrawal penalty. *See 18 U.S.C. § 3613; United States v. Irving*, 452 F.3d 110, 126 (2d Cir. 2006) (§ 3613 authorizes garnishment of assets held in IRA for restitution); and *United States v. Novak*, 476 F.3d 1041, 1062 (9th Cir. 2006) (involuntary court-ordered distributions from retirement accounts to pay criminal restitution are not subject to additional tax or penalty for early withdrawal);

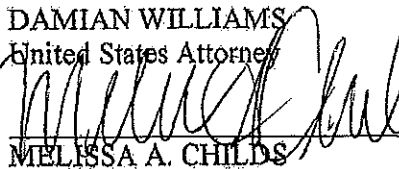
Payments should be made to "Clerk of Court" with "No. 13 CR 924" written on the face of each payment and mailed to the United States District Court, 500 Pearl Street, New York, New York 10007, Attn: Cashier.

Dated: January 12, 2024
New York, New York

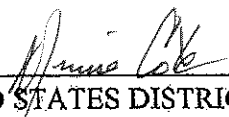

ANNA M. ZARKIEWICZ
Third-Party Claimant


SCOT ZARKIEWICZ
Judgment Debtor


DAVID B. SMITH
David B. Smith, PLLC
108 North Alfred Street, 1st Fl.
Alexandria, Virginia 22314
Telephone No. (703) 548-8911
Attorney for Judgment Debtor and
Third-Party Claimant

DAMIAN WILLIAMS
United States Attorney

MELISSA A. CHILDS
Assistant United States Attorney
86 Chambers Street
New York, New York 10007
Telephone No.: (212) 637-2711

SO ORDERED:


UNITED STATES DISTRICT JUDGE

January 12, 2024